

17-19a-207 Management of financial records -- Disposal of records.

- (1) A county auditor shall:
- (a) maintain the books of the county in such a manner as will show the amount of receipts from and disbursement of a county office, department, division, or other county entity;
 - (b) keep accounts current with the county treasurer;
 - (c) preserve a document, book, record, or paper that the county legislative body requires the auditor to keep in the auditor's office; and
 - (d) make an item described in Subsection (1)(c) available for public inspection during office hours.
- (2) The county auditor shall, in accordance with Title 63G, Chapter 2, Government Records Access and Management Act, remove from the auditor's files and destroy or otherwise dispose of:
- (a) fee statements of a county officer;
 - (b) county warrants; and
 - (c) claims against the county.

Enacted by Chapter 17, 2012 General Session